

THE EFFECT OF POLICY, AUDIT QUALITY, AUDITOR INDEPENDENCE, AND EFFECTIVENESS ON VILLAGE FUND MANAGEMENT TRANSPARENCY (Case Study On Village Government In Matangkuli District, North Aceh Regency)

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Abstract

This study aims to determine how the influence of policies, audit quality, auditor independence, and effectiveness on the transparency of village fund management in Village Governments in Matangkuli District, North Aceh Regency. Policies in this study are measured by indicators consisting of planning, organizing, implementing, and supervising. Then audit quality variables are measured using indicators consisting of system quality, audits are carried out carefully, audits are carried out according to procedures, and skepticism. Furthermore, auditor independence is measured using indicators consisting of free from intervention, neutral, review from fellow auditors, and free from pressure. Meanwhile, effectiveness is measured using indicators consisting of clarity of goals to be achieved, clarity of strategies for achieving goals, a steady process of analysis and policy formulation, careful planning, and the preparation of appropriate programs. As well as the variable of transparency of village fund management is measured using indicators consisting of timely, clear, accurate, comparable, and easily accessible. The data used in this study is primary data obtained by distributing questionnaires to 225 respondents or communities in various villages in Matangkuli District, North Aceh Regency which were used as samples in this study. The data analysis technique used is multiple linear regression analysis using the help of SPSS software version 26. The results showed that policies, audit quality, auditor independence, and effectiveness had a positive and significant effect on the transparency of village fund management in Village Governments in Matangkuli District, North Aceh Regency.

Keywords: *policy, audit quality, auditor independence, effectiveness, and transparency of village fund management*

INTRODUCTION

The village is a legal community group with defined territorial boundaries that has the right to manage governmental affairs for the public interest and also bears significant responsibility in managing village finances. Hulinggi et al. (2020) explain that village governments are required to maintain transparency in managing village finances, as this directly relates to village funds sourced from the State Budget. The management of village funds is carried out based on the Minister of Home Affairs Regulation Number 37 of 2007 concerning Guidelines for Regional Financial Management, in which Article 4 paragraph 7 states that good village fund management requires transparency to align with applicable policies. This is further reinforced by Law Number 32 of 2004 concerning Regional Governments, which stipulates that to achieve transparency in the management of government finances, both at the central and regional levels, information accountability reports in the form of financial statements must be disclosed.

Good governance, or good implementation of governance, is one of the processes applied within an organization, whether it is a private or government entity, to effectively reduce abuse of power and corruption. Achieving good governance requires adherence to principles, one of which is transparency. As explained by Purwanti (2021), transparency is a principle that ensures access to or freedom of information regarding the administration and management conducted by the government, such as information about policies, the processes of formulation and implementation, as well as the outcomes to be achieved. Financial transparency in village governments has become a crucial aspect determining the success of rural development. This aligns with the Regulation of the Government of the Republic of Indonesia Number 60 of 2014 concerning Village Funds, where Article 2 stipulates that village funds are managed in an orderly manner, in compliance with

statutory provisions, efficiently, economically, effectively, transparently, and responsibly, while also considering fairness, compliance, and prioritizing the interests of the local community.

The importance of transparency in managing village funds is crucial, considering the numerous cases of village fund corruption that have occurred. Indonesia Corruption Watch (ICW) found that the highest number of corruption enforcement cases by law enforcement agencies occurred in the village fund budget sector, totaling 154 cases with a potential state loss of Rp 233 billion. Corruption in village fund budgets has even tended to increase steadily since 2015, with 17 cases amounting to a state loss of Rp 40.1 billion. The village government is the smallest scope within the government of the Republic of Indonesia. Therefore, both the village and its officials must understand the core tasks and functions, or duties, in efforts to enhance the performance of the village government. With good performance in village governance, the programs planned by the village government can be effectively and efficiently implemented. According to Pusida et al. (2021), the village government plays a crucial role in rural development; thus, the management of village funds must be carried out maximally to achieve the goal of equitable welfare distribution among the community.

According to a news article published by Head Topics on September 12, 2023, the Director General of Village Government Development (Pemdes) at the Ministry of Home Affairs (Kemendagri), Eko Prasetyanto Purnomo Putro, stated that the government has shown significant attention to villages. This attention is evidenced by the substantial allocation of village fund budgets, which have continuously increased. From 2015 to 2022, the total village funds allocated by the government reached Rp 468.6 trillion. Furthermore, in 2023 alone, the central government allocated a budget of Rp 70 trillion for village administrations. Consequently, the central government demands readiness from government officials and village institutions to manage these funds efficiently, meticulously, orderly, and accountably. Additionally, there must be transparency in their management (Ratnasari, 2023). In some cases in Aceh Province itself, there are several issues related to village funds, such as alleged misappropriation of village funds in Southeast Aceh Regency, prompting the Southeast Aceh Inspectorate to deploy an audit team to 30 villages in Southeast Aceh Regency. According to a report published by Kumparan.com on February 23, 2020, a village head named P.J. Matang Ulim in Samudera Subdistrict, North Aceh Regency, was arrested in connection with alleged corruption of village funds and had fled to Malaysia. The Criminal Investigation Unit of the Lhokseumawe District Police is investigating the alleged corruption in the use of village funds in Matang Ulim Village, Samudera Subdistrict, North Aceh Regency in 2017, with a budget of Rp 793 million sourced from the 2017 State Budget. According to T. Indra, the Head of Criminal Investigation, in 2017, the village funds controlled by the suspect amounted to Rp 410 million, of which the suspect gradually returned Rp 85 million in 2018 through the village secretary. Therefore, the total village funds of Matang Ulim Village, Samudera Subdistrict, used for the suspect's personal interests amounted to Rp 325 million (Warsidi, 2020).

Based on the background description of the problem and the phenomena above, it can be observed that there is a need for transparency in village fund management. Consequently, transparency in village fund management itself will impact the possibility of reducing cases of corruption or misuse of village funds in various regions. The presence of appropriate policies, effectiveness in budget utilization, the existence of auditors with the quality to conduct audits, and these auditors must have independence, will increase the level of transparency in village fund management. Therefore, the author aims to conduct research on "The Influence of Policies, Audit Quality, Auditor Independence, and Effectiveness on the Transparency of Village Fund Management (A Case Study in the Village Government of Matangkuli Sub-district, North Aceh Regency)."

LITERATURE REVIEW

Stewardship Theory

The stewardship theory is based on philosophical assumptions about human nature. Humans are inherently trustworthy, responsible when acting, and possess integrity and honesty. The stewardship view implies that humans, as social beings, need to live and work together (Puspa & Prasetyo, 2020). According to Ayem and Nugroho (2020), stewardship theory explains the relationship between principals and stewards, or managers, who tend to prioritize maximizing benefits for the organization rather than their own interests.

The utilization of stewardship theory in this research is due to its relevance in the context of transparent village fund management. This theory encompasses the concept that those responsible for managing resources such as village funds have a moral and ethical obligation to manage them properly for the common good. In the context of village fund management, stewardship theory emphasizes several important aspects such as the primary responsibility for village fund management lying with village heads or village governments, and the necessity of transparent decision-making regarding village funds. In the context of transparent village fund management, stewardship theory provides a strong foundation for maintaining integrity and accountability in fund management.

Village Fund

According to Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014, it is stated that managing village funds constitutes a series of activities consisting of planning, implementation, and evaluation. Furthermore, responsibility for the activities carried out in managing village funds must be based on the principles of openness, accountability, and participation, and must be performed regularly and in compliance to encourage the establishment of good governance in the implementation of governance in the village community. Meanwhile, according to Lili (2018), the allocation of village funds known as ADD (Alokasi Dana Desa) is the fund allocated by the district government to villages sourced from the State Revenue and Expenditure Budget (APBN), which is received by the district after deducting non-wage expenditure. Based on the explanations provided by several experts above, it can be concluded that village funds are budget allocations provided by the government to villages in a country. The main purpose of village funds is to support local development and welfare improvement, facilitate economic growth, and enhance access to basic services such as education, healthcare, infrastructure, and other community needs.

Transparency

Transparency, literally, means clarity and visibility comprehensively. Therefore, transparency is openness in carrying out a process or activity. Transparency is conducted by the government in implementing policies to the targeted community to obtain the necessary information (Tahir, 2015). In Law Number 28 of 2000 Regarding Clean and Free from Corruption, Collusion, and Nepotism Government Administration, it is stated that transparency is interpreted as a principle to open up to the community's right to obtain accurate, honest, and non-discriminatory information about the administration of local government while still considering the protection of personal rights, groups, and state secrets.

Policy

Policy is a provision or guideline adopted and determined in implementing a program or activity to achieve specific objectives. Village policy is one of the legal products because every village government legally has rights or authority, albeit on a small scale, which covers the administrative area of the village itself (Kuswanti and Kurnia, 2020). According to Arwan (2018), policy is a mature decision in the form of behavior and repeated actions carried out by

policymakers themselves or by the community that must comply with it. Policy is also a determination made by several limitations of what can or cannot be done.

Audit Quality

Audit quality describes how effectively an audit is able to identify and report material misstatements in financial statements. The ability to detect these misstatements reflects the competence level of the auditor, while the ability to report them reflects aspects of ethics or integrity, especially concerning their independence (Ermayanti, 2017). According to Djanegara (2017), the quality of government audit refers to the extent to which audits conducted on government entities or activities meet specific standards and criteria, ensuring that the audit is performed with high integrity, objectivity, and professionalism.

Auditor Independence

Auditor independence is a mental attitude that is free from influence, not controlled by others, and not reliant on others. Independence also means honesty within the auditor in considering facts and having an objective, impartial consideration in formulating and stating their opinion regarding the circumstances occurring in an institution or government to the public (Bolang et al., 2013). According to Kusumawardani and Riduwan (2017), independence means that public accountants are not easily influenced. Public accountants are not allowed to favor anyone's interests; they are also obligated to be honest not only to the management and owners of the company but also to debtors and other parties.

Effectiveness

Effectiveness can be defined as the precision of the intended target. It also represents the magnitude of the output's contribution to achieving the established goals and objectives. An action is deemed effective if it can accomplish the set goals (Rakhmawati, 2018). According to Mojo and Rahayu (2023), effectiveness is the level of achievement of operative and operational goals. Essentially, effectiveness is the degree of achievement of the organizational tasks set, and it also reflects how well a job is done, as someone produces outputs that align with expectations.

METHOD

The research was conducted in the Matangkuli District of North Aceh Regency, Aceh Province. The objects used in this study were all villages in the Matangkuli District of North Aceh Regency that are related to the influence of policies, audit quality, auditor independence, and effectiveness on the transparency of village fund management in the Matangkuli District of North Aceh Regency. The population used in this study consists of the community from all villages in the Matangkuli Subdistrict of North Aceh Regency, comprising 18,927 individuals from 49 villages. Sampling is conducted through purposive sampling, where samples are selected from the population according to the researcher's preferences, thus allowing the samples to represent the desired characteristics of the population (Sugiyono, 2018). Based on the sampling criteria, the number of respondents to be sampled in this study is 245 respondents from 49 villages in the Matangkuli District, with each selected village consisting of 5 community members who understand village financial issues. The technique utilized in this research is multiple linear regression analysis with the aim of understanding the influence of independent variables consisting of policy, audit quality, auditor independence, and effectiveness on the dependent variable, which is the transparency of village fund management in Matangkuli District, North Aceh Regency. This analysis is processed using SPSS version 26. The multiple linear regression equation in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

RESULTS AND DISCUSSION

Results

Partial regression test is used to examine the extent to which the independent variables used in the study individually explain the dependent variable partially. According to Ghozali (2018), the basis for decision-making in partial regression test is when the significant value is less than 0.05 and the t-value is greater than the t-table value. It can be concluded that the independent variable partially influences the dependent variable. The results of the partial regression test in this study are as follows in the table below:

Table 1. Results of Partial Regression Test

Variable	Unstandardized Coefficient		Standardized Coefficient Beta	t	Sig.
	B	Std. Error			
(Constant)	2,353	1,975		1,191	0,235
Policy	0,401	0,065	0,356	6,159	0,000
Audit Quality	0,279	0,068	0,236	4,089	0,000
Auditor Independence	0,133	0,065	0,119	2,034	0,043
Effectiveness	0,239	0,067	0,201	3,570	0,000

Sources: Data processed (2024)

Based on the partial regression test (t-test) results in Table 1 above, the obtained results for the multiple linear regression equation in this study are as follows:

$$Y = 2,353 + 0,401X_1 + 0,279X_2 + 0,133X_3 + 0,239X_4$$

Based on the results of the multiple linear regression equation above, the following results are obtained:

1. The policy variable obtained a coefficient value of 0.401, indicating that if there is a 1% increase in the policy regarding village fund management by the Village Government in Matangkuli District, the transparency level of village fund management by the Village Government in Matangkuli District will experience a 40.1% increase.
2. The quality variable of auditors obtained a coefficient value of 0.279, indicating that if the audit quality in the management of village funds in the Village Government of Matangkuli Subdistrict increases by 1%, then the level of transparency in the management of village funds in the Village Government of Matangkuli Subdistrict will increase by 27.9%.
3. The coefficient value of auditor independence variable is 0.133, indicating that a 1% increase in auditor independence in managing village funds at the Village Government in Matangkuli District leads to a 13.3% increase in the transparency level of village fund management at the Village Government in Matangkuli District.
4. The variable of effectiveness obtained a coefficient value of 0.239, indicating that if the effectiveness in managing village funds at the Village Government in the Matangkuli District increases by 1%, then the level of transparency in managing village funds at the Village Government in the Matangkuli District will increase by 23.9%.

The results of the multiple linear regression equation above indicate that the policy variable in village fund management is a significant factor in enhancing the transparency of village fund management in the Village Government of Matangkuli Subdistrict, North Aceh Regency. This can be observed from the coefficient levels obtained for each variable, where policy is the variable with the highest coefficient value, namely 0.401, indicating its impact on transparency in village fund management in the Village Government of Matangkuli Subdistrict, North Aceh Regency, reaching 40.1%, compared to other variables such as audit quality, auditor independence, and effectiveness in village fund management in Matangkuli Subdistrict, North Aceh Regency.

Based on the partial regression test results (t-test) in Table 1 above, the following results are obtained:

1. The policy variable obtained a significant value of 0.000 or smaller compared to the significance level used, which is 0.05 ($0.000 < 0.05$), and obtained a coefficient value of 0.401. Thus, it can be concluded that the policy has a positive and significant effect on the transparency of village fund management. Therefore, the hypothesis stating that the policy has a positive and significant effect on the transparency of village fund management in Matangkuli Subdistrict, North Aceh Regency, is accepted (H1 accepted).
2. The variable of audit quality obtains a significant value of 0.000 or smaller compared to the significance level used, which is 0.05 ($0.000 < 0.05$), and it obtains a coefficient value of 0.279. Therefore, it can be concluded that audit quality has a positive and significant influence on the transparency of village fund management. Hence, the hypothesis stating that audit quality has a positive and significant influence on the transparency of village fund management in Matangkuli District, North Aceh Regency, is accepted (H2 accepted).
3. The independent variable of auditor independence obtained a significant value of 0.043, which is smaller than the significance level used, namely 0.05 ($0.043 < 0.05$), and obtained a coefficient value of 0.133. Thus, it can be concluded that auditor independence has a positive and significant effect on the transparency of village fund management. Therefore, the hypothesis stating that auditor independence has a positive and significant effect on the transparency of village fund management in Matangkuli District, North Aceh Regency, is accepted (H3 accepted).
4. The variable of effectiveness obtains a significant value of 0.000 or smaller compared to the significance level used, which is 0.05 ($0.000 < 0.05$), and also obtains a coefficient value of 0.239. Thus, it can be concluded that effectiveness has a positive and significant influence on the transparency of village fund management. Therefore, the hypothesis stating that effectiveness has a positive and significant influence on the transparency of village fund management in Matangkuli Subdistrict, North Aceh Regency, is accepted (H4 accepted).

The determination coefficient test aims to measure how well a model explains the variation of the dependent variable. The value of the determination coefficient ranges between 0 and 1, with classifications as follows: 0 (no correlation), 0 – 0.49 (weak correlation), 0.50 (moderate correlation), 0.51 – 0.99 (strong correlation), and 1.00 (perfect correlation). A low determination coefficient value indicates that the ability of the independent variable to explain the dependent variable is very limited (Ghozali, 2018). The results of the determination coefficient test in this study are as shown in the following table:

Table 2. Determination Coefficients Results

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of The Estimate</i>
1	0,566	0,320	0,308	1,614

Sources: Data processed (2024)

Based on the results of the coefficient of determination in the table above, it shows that the projected coefficient of determination obtained by r-square is 0.320. This indicates that the transparency of village fund management in the Village Government of Matangkuli Sub-District, North Aceh Regency, is influenced by policies, audit quality, auditor independence, and effectiveness by 32%, while the remaining 68% of the transparency of village fund management in the Village Government of Matangkuli Sub-District, North Aceh Regency, is influenced by other variables not used in this study.

Discussion

The Effect of Policy On Transparency In Village Fund Management

Based on the results of the conducted research, it is found that the policy variable has a significantly smaller value compared to the level of significance used and obtains a coefficient value that is positive. Thus, it can be concluded that policy has a positive and significant influence

on the transparency of village fund management. Therefore, the hypothesis stating that policy has a positive and significant influence on the transparency of village fund management in the Village Government of Matangkuli Subdistrict, North Aceh Regency, is accepted (H1 accepted). The findings of this study are consistent with previous research conducted by Lestari et al. (2020) and research conducted by Kustina et al. (2022), which found that policies have a positive and significant effect on transparency. Furthermore, these results are also aligned with previous research conducted by Azam et al. (2019) and research conducted by Ramadhani et al. (2020), which also found that policies have a positive and significant impact on transparency.

The Effect of Audit Quality On Transparency In Village Fund Management

Based on the results of the conducted research, it was found that the audit quality variable has a significantly smaller value compared to the significance level used and obtains a coefficient value that is positive. Therefore, it can be concluded that audit quality has a positive and significant effect on the transparency of village fund management. Hence, the hypothesis stating that audit quality has a positive and significant effect on the transparency of village fund management in the Village Government of Matangkuli Sub-District, North Aceh Regency is accepted (H2 accepted). The findings of this research are consistent with previous studies conducted by Bata and Lasdi (2021) and the research conducted by Kustina et al., (2022), which found that audit quality has a positive and significant impact on transparency. Furthermore, this research is also in line with the findings of studies conducted by Azam et al., (2019) and the research conducted by Zuhri and Ratnasari (2021), which also found that audit quality has a positive and significant impact on transparency.

The Effect of Auditor Independence On Transparency In Village Fund Management

Based on the research findings, it is concluded that the independent variable of auditor independence has a significantly smaller value compared to the significance level used and obtains a positive coefficient value. Thus, it can be inferred that auditor independence has a positive and significant effect on the transparency of village fund management. Therefore, the hypothesis stating that auditor independence has a positive and significant effect on the transparency of village fund management in the Village Government of Matangkuli Sub-district, North Aceh District is accepted (H3 accepted). The findings of this research are consistent with prior studies conducted by Ledo and Ayem (2021) and Salehi et al. (2023), which found that auditor independence has a positive and significant effect on transparency. Furthermore, the results of this study also align with previous research by Heald (2018) and Brusca et al. (2018), which similarly found that auditor independence has a positive and significant impact on transparency.

The Effect of Effectiveness On Transparency In Village Fund Management

Based on the research findings, it is concluded that the effectiveness variable has a significantly smaller value compared to the level of significance used and obtains a positive coefficient value. Thus, it can be concluded that effectiveness has a positive and significant influence on the transparency of village fund management. Therefore, the hypothesis stating that effectiveness has a positive and significant influence on the transparency of village fund management in the Village Government in the Matangkuli Sub-District, North Aceh Regency, is accepted (H4 accepted). The findings of this study are consistent with previous research conducted by Ledo and Ayem (2017) and research conducted by Truglia (2020), which found that effectiveness has a positive and significant impact on transparency. Furthermore, these results align with prior research by Kim et al. (2019) and research by Glaeser (2018), which also found that effectiveness has a positive and significant effect on transparency.

CLOSING

Conclusion

The results showed that policies, audit quality, auditor independence, and effectiveness had a positive and significant effect on the transparency of village fund management in Village Governments in Matangkuli District, North Aceh Regency.

Suggestions

To ensure that village officials implement formulated policies in line with community expectations, it is imperative for them to engage in constant dialogue with the community and its leaders. This ensures that village funds are allocated to appropriate programs, thereby maximizing their effectiveness. Moreover, timely and accurate financial reporting is essential to enhance transparency in village fund management. Meanwhile, county auditors should exercise greater scrutiny and suspicion regarding village fund allocations. They should also collaborate closely with other auditors to conduct thorough audits, thereby reducing public suspicions of incomplete audits.

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